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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE  
**MAIL STOP ISSUE FEE**

Applicant : Kanji TAKADAI

Group Art Unit : 1615

Appl. No. : 09/831,901

(National Stage of PCT/JP99/06602)

Examiner : Ghali

Filed : November 26, 1999

For : AN ORAL FORMULATION FOR GASTROINTESTINAL DRUG  
DELIVERY

**COMMENTS OF STATEMENT OF REASONS FOR ALLOWANCE**

Commissioner for Patents  
U.S. Patent and Trademark Office  
Customer Service Window, Mail Stop ISSUE FEE  
Randolph Building  
401 Dulany Street  
Alexandria, VA 22314

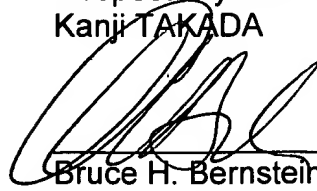
Sir :

In response to the Notice of Allowability, mailed April 19, 2006, and to the Reasons for Allowance attached thereto, Applicant wishes to clarify the record with respect to the basis for the patentability of claims in the present application.

In this regard, while Applicant does not disagree with the Examiner's indication that certain identified features are not disclosed by the references, Applicant submits that each of the claims in the present application recites a particular combination of features, and that the basis for patentability of each of these claims is based on the totality of the particular features recited therein.

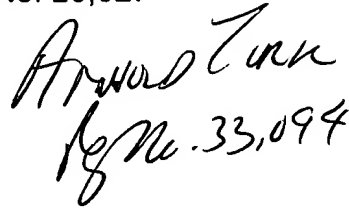
Should there be any questions, the Examiner is invited to contact the undersigned at the below-listed telephone number.

Respectfully Submitted,  
Kanji TAKADA



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July 14, 2006  
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